The listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Previously Presented) A method for manufacturing a semiconductor device, comprising the steps of:

forming a semiconductor layer over a glass substrate;

forming an insulating layer over the semiconductor layer;

forming an island-like light-absorbing layer over the semiconductor layer with the insulating layer interposed therebetween, said island-like light-absorbing layer being capable of absorbing a pulsed light;

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through an irradiation of the pulsed light.

2. (Previously Presented) A method for manufacturing a semiconductor device, comprising the steps of:

forming a semiconductor layer over a glass substrate;

forming an insulating film over the semiconductor layer;

forming an island-like light-absorbing layer over the semiconductor layer with the insulating film interposed therebetween wherein a transmission factor of a pulsed light by the island-like light-absorbing layer is 70 percent or less and a transmission factor of the pulsed light by the glass substrate is 70 percent or more; and

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through the irradiation of the pulsed light.

3. (Previously Presented) A method for manufacturing a semiconductor device comprising the steps of:

forming a semiconductor layer over a glass substrate;

forming an insulating layer over the semiconductor layer;

forming an island-like light-absorbing layer over the semiconductor layer with the insulating layer interposed therebetween wherein a length of one side of the lightabsorbing layer is equal to or less than a thickness of the glass substrate; and

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through the irradiation of the pulsed light.

4. (Previously Presented) A method for manufacturing a semiconductor device comprising the steps of:

forming a semiconductor layer over a glass substrate;

forming an insulating layer over the semiconductor layer;

island-like light-absorbing laver forming and patterning an semiconductor layer with the insulating layer interposed therebetween, wherein transmission factor of pulsed light by the island-like light-absorbing layer is 70 percent or less and a transmission factor of the pulsed light by the glass substrate is 70 percent or more; and

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through the irradiation of the pulsed light.

5. (Previously Presented) A method for manufacturing a semiconductor device comprising the steps of:

forming an island-like semiconductor layer over a glass substrate having an insulating surface;

forming a light-absorbing layer that overlaps with a whole surface of the semiconductor layer through an insulating layer and whose end portions are arranged outside of the semiconductor layer; and

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through pulsed light irradiation.

6. (Previously Presented) A method for manufacturing a semiconductor device comprising the steps of:

forming a first insulating layer over a glass substrate having an insulating surface;

forming an island-like semiconductor layer over the first insulating layer;

forming a second insulating layer covering a top face and a side face of the semiconductor layer;

forming a light-absorbing layer over the second insulating layer, the lightabsorbing layer that covers the top face and the side face of the semiconductor layer and whose end portions are arranged outside of the semiconductor layer;

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through pulsed light irradiation; and

forming a gate electrode overlapping with the semiconductor layer by forming a metal layer over the light-absorbing layer and then performing an etching step.

7. (Previously Presented) A method for manufacturing a semiconductor device comprising the steps of:

forming an island-like divided semiconductor layer over a glass substrate;

forming a light-absorbing layer that overlaps with a whole surface of the semiconductor layer through an insulating layer and whose end portions are arranged outside of the semiconductor layer; and

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through a plurality of times of pulsed light irradiation.

8. (Previously Presented) A method for manufacturing a semiconductor device comprising the steps of:

forming an island-like divided semiconductor layer over a glass substrate whose transmission factor of pulsed light emitted from a pulsed light source is 70 percent or more:

forming a light-absorbing layer that overlaps with a whole surface of the semiconductor layer through an insulating layer, whose end portions are arranged outside of the semiconductor layer, and whose transmission factor of the pulsed light is 70 percent or less; and

performing a heat treatment for the semiconductor layer and the insulating layer by selectively heating the light-absorbing layer through a plurality of times of the pulsed light irradiation.

- 9. (Original) A method for manufacturing a semiconductor device according to any one of Claims 1 to 8, wherein the light-absorbing layer is formed from a metal nitride.
- 10. (Original) A method for manufacturing a semiconductor device according to any one of Claims 1 to 8, wherein the pulsed light is coherent light.
- 11. (Original) A method for manufacturing a semiconductor device according to any one of Claims 1 to 8, wherein the pulsed light is coherent light that has a pulse width of from 10 to 100 nanoseconds.
- 12. (Previously Presented) A method for manufacturing a semiconductor device according to any one of Claims 1 to 8, wherein the pulsed light is non-coherent light that has a pulse width of from 1 to 100 microseconds.

- 13. (Original) A method for manufacturing a semiconductor device according to any one of Claims 1 to 8, wherein a light source of the pulsed light is a pulsed laser oscillator.
- 14. (Original) A method for manufacturing a semiconductor device according to any one of Claims 1 to 8, wherein a light source of the pulsed light is a xenon flash lamp.

15. (Canceled)

16. (Original) A heat treatment method comprising the steps of:

forming and patterning a light-absorbing layer whose transmission factor of pulsed light is 70 percent or less such that a length of one side of the light-absorbing layer is equal to or less than a thickness of a glass substrate over the glass substrate whose transmission factor of the pulsed light that is emitted from a pulsed light source is 70 percent or more;

providing an object to be heated that is arranged inside of the light-absorbing layer between the glass substrate and the light-absorbing layer; and

performing a heat treatment for the object to be heated by selectively heating a region where the light-absorbing layer is formed, through the pulsed light irradiation.

- 17. (Currently Amended) A heat treatment method according to Claim [[15 or]] 16, wherein the light-absorbing layer is formed from a metal nitride.
- 18. (Currently Amended) A heat treatment method according to Claim [[15 or]] 16, wherein the pulsed light is coherent light.

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- 19. (Currently Amended) A heat treatment method according to Claim [[15 or]] 16, wherein the pulsed light is coherent light that has a pulse width of from 10 to 100 nanoseconds.
- 20. (Previously Presented) A heat treatment method according to Claim [[15 or]] 16, wherein the pulsed light is non-coherent light that has a pulse width of from 1 to 100 microseconds.
- 21. (Currently Amended) A heat treatment method according to Claim [[15 or]] 16, wherein a light source of the pulsed light is a pulsed laser oscillator.
- 22. (Currently Amended) A heat treatment method according to Claim [[15 or]] 16, wherein a light source of the pulsed light is a xenon flash lamp.